

Business Education – A Canadian Perspective

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A number of years ago I was invited to present at SIEC/ISBE's annual international conference in Colchester England. The topic was related to teaching accounting theory with the support of accounting software. One of my professional goals beyond the presentation was to discover the similarities and differences of my colleagues' approach and perspective to business education within in their own respective countries. Not surprisingly, I came away with a strong understanding and respect for the work and dedication that my 'new-found' colleagues made to the profession and to their respective school communities.

However, I did notice that there were different approaches to delivering and developing business education curriculum. I am going to try to share some common themes that Canadian (and specifically Ontario) business educators within the secondary panel deliver, develop and maintain their curriculum.

First, the responsibility for the development and delivery of all education curriculum within Canadian schools is within the mandate of its Ministries of Education in each respective Province and Territory. The Federal government in Ottawa does not create or develop curriculum. Concomitantly, Federal monies are transferred to the Provincial governments to support the development and implementation of education policy.

Second, and a far more complicated matter that should be left to Constitutional historians and lawyers is Canada's perspective to education curriculum as it applies to its two founding European nations (British and French) and their respective religions and languages at the time of Canada becoming a nation in 1867. Moreover, as Canada has evolved over approximately 150 years, the inclusion and integration of Canada's aboriginal First Nations (<http://www.edu.gov.on.ca/eng/curriculum/secondary/SecondaryFNMI.pdf>) within its respective provincial education curricula have become more commonplace than in its past.

Each Province and Territory has their own mandate as determined by their own demographics, geography and perspective but there are common threads to curriculum development. Sound familiar? Canadian publishers of accounting books for example, try to match as best as possible the different ways a provincial Ministry of Education perceives to deliver accounting curriculum. Some content is covered in greater detail or presented at a later stage within the curriculum. For example, accounting content that cover the merchandising industry vary province to province. Also as technology has developed and has integrated into the classroom, accounting theory and its content have evolved. In the past, many business educators formerly taught Periodic Inventory as its main focus and Perpetual Inventory as a secondary topic. As accounting software has been integrated into our secondary classrooms and its technology in general has become user-friendly, the tradition of teaching Periodic Inventory has become more of a topic to reflect on from a historical perspective than a practical one. Moreover, in 2011 Canada's accountants governing body (Chartered Professional Accountants of Canada) adopted and transitioned to International Financial Reporting Standards (IFRS) and ASPE (Accounting Standards for Private Enterprises) rules. Canadian business educators have had to consider the transition from GAAP to IFRS/ASPE as well. Much of the current transition has been made at the post-secondary level.

As far as other business education curriculum I am going to centre¹ my attention on a provincial Ministry of Education (<http://www.edu.gov.on.ca/eng/curriculum/secondary/business.html>) that I am most familiar that is, Ontario.

Within the curriculum there are three main course-types, **University/College**, **Workplace** or **Open**. Some courses focus exclusively on university and/or college-bound students while others are open to any students interested in topics without any post-secondary designation. Some examples of Open-designated courses that require no pre-requisites include **Introduction to Business-Grade 9 or 10 (Entrepreneurship)**; **Information and Communication Technology in Business-Grade 9 or 10**; **Entrepreneurship: The Enterprising Person-Grade 11** and, **Grade 11 Information and Communication Technology: The Digital Environment**.

There are also courses specifically directed to students who are not planning on attending post-secondary institutions at the time of graduation. Instead, taking courses and moving to programs that will provide them with a workplace-focus. Co-Operative education and other forms of Experiential Learning have been over many years been an opportunity for all secondary students to experience the possibilities of their future career path. Specifically, workplace-directed students use Co-Op as a way of getting their feet wet in possible apprenticeship programs (<http://www.tcu.gov.on.ca/eng/employmentontario/training/pathways.html>).

A relatively new focus in Ontario, has been to develop business studies courses “in programs leading to a Specialist High-Skills Major (**SHSM**) or in programs designed to provide pathways to particular apprenticeship or workplace destinations. In a **SHSM** program, business studies courses can be bundled with other courses to provide the academic knowledge and skills important to particular industry sectors and required for success in the workplace and post-secondary education, including apprenticeship.”²

Finally, business educators across Canada belong to their respective provincial business educator associations. In Ontario, the Ontario Business Educators’ Association (<http://obe.ca/>) have been supporting its members since 1895.

As an educator who has been sharing my experiences from a Canadian perspective with my colleagues in America, I have realized that that we share more similar philosophies than differences across our respective political borders.

¹ This is the Canadian spelling of center. There are many other ways we spell words differently, for example **labour**.

² The Ministry of Education: The Ontario Curriculum Grades 11 and 12 Business Education, 2006, pg. 26-27.